

Form F-66 (IA-2)
(5-8-2013)

STATE OF IOWA

2013
FINANCIAL REPORT
FISCAL YEAR ENDED
JUNE 30, 2013

CITY OF LOHRVILLE, IOWA

DUE: December 1, 2013

16201300500000
CITY CLERK
PO BOX 257
LOHRVILLE IA 51453-0257

(Please correct any error in name, address, and ZIP Code)

WHEN COMPLETED, PLEASE RETURN TO

Mary Mosiman, CPA
Auditor of State
State Capitol Building
Des Moines, IA 50319-0004

NOTE - The information supplied in this report will be shared by the Iowa State Auditor's Office, the U.S. Census Bureau, various public interest groups, and State and federal agencies.

ALL FUNDS				
Item description	Governmental (a)	Proprietary (b)	Total actual (c)	Budget (d)
Revenues and Other Financing Sources				
Taxes levied on property	124,916		124,916	121,084
Less: Uncollected property taxes-levy year	0		0	
Net current property taxes	124,916		124,916	121,084
Delinquent property taxes	0		0	
TIF revenues	0		0	
Other city taxes	26,766	0	26,766	25,019
Licenses and permits	973	0	973	1,015
Use of money and property	25,717	0	25,717	28,000
Intergovernmental	349,599	0	349,599	436,431
Charges for fees and service	3,387	220,299	223,686	236,280
Special assessments	0	0	0	
Miscellaneous	68,963	0	68,963	47,740
Other financing sources	2,299,751	0	2,299,751	2,722,561
Total revenues and other sources	2,900,072	220,299	3,120,371	3,618,130
Expenditures and Other Financing Uses				
Public safety	72,962	0	72,962	60,241
Public works	42,355	0	42,355	53,250
Health and social services	2,150	0	2,150	2,250
Culture and recreation	69,358	0	69,358	71,855
Community and economic development	51,117	0	51,117	75,500
General government	59,129	0	59,129	58,062
Debt service	59,870	0	59,870	59,870
Capital projects	2,387,905	0	2,387,905	3,000,000
Total governmental activities expenditures	2,744,846	0	2,744,846	3,381,028
Business type activities	0	285,812	285,812	259,458
Total ALL expenditures	2,744,846	285,812	3,030,658	3,640,486
Other financing uses, including transfers out	225	0	225	
Total ALL expenditures/And other financing uses	2,745,071	285,812	3,030,883	3,640,486
Excess revenues and other sources over (Under) Expenditures/And other financing uses	155,001	-65,513	89,488	-22,356
Beginning fund balance July 1, 2012	(38,905)	209,391	170,486	1,226,625
Ending fund balance June 30, 2013	116,096	143,878	259,974	1,204,269
Note - These balances do not include \$ held in non-budgeted internal service funds; \$ held in Pension Trust Funds; \$ held in Private Purpose Trust funds and \$ held in agency funds which were not budgeted and are not available for city operations.				
Indebtedness at June 30, 2013	Amount - Omit cents	Indebtedness at June 30, 2013	Amount - Omit cents	
General obligation debt	\$ 165,000	Other long-term debt	\$ 0	
Revenue debt	\$ 2,663,096	Short-term debt	\$ 0	
TIF Revenue debt	\$ 0			
		General obligation debt limit	\$ 454,550	
CERTIFICATION				
THE FOREGOING REPORT IS CORRECT TO THE BEST OF MY KNOWLEDGE AND BELIEF				
Signature of city clerk		Date Published/Posted	Mark (x) one	
		10/30/13	<input checked="" type="checkbox"/> Date Published <input type="checkbox"/> Date Posted	
Printed name of city clerk	Telephone	Area Code	Number	Extension
Kris Kavanaugh		712	465-2595	
Signature of Mayor or other City official (Name and Title)			Date signed	
			10/25/13	
PLEASE PUBLISH THIS PAGE ONLY				

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013			CITY OF LOHRVILLE			<div><input type="checkbox"/> GAAP</div> <div><input checked="" type="checkbox"/> NON-GAAP = CASH BASIS</div> <div>Indicate by placing an X in the appropriate box on this sheet ONLY</div>						
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.	
1	Section A - TAXES											1	
2	Taxes levied on property	77,721	12,013		35,182			124,916			124,916	2	
3	Less: Uncollected property taxes - Levy year							0			0	3	
4	Net current property taxes	77,721	12,013		35,182	0	0	124,916		T01	124,916	4	
5	Delinquent property taxes							0		T01	0	5	
6	Total property tax	77,721	12,013		35,182	0	0	124,916			124,916	6	
7	TIF revenues								0		T01	0	7
	Other city taxes												
8	Utility tax replacement excise taxes							0		T15	0	8	
9	Utility franchise tax (Chapter 364.2, Code of Iowa)							0		T15	0	9	
10	Parimutuel wager tax							0		C30	0	10	
11	Gaming wager tax							0		C30	0	11	
12	Mobile home tax							0		T19	0	12	
13	Hotel/motel tax							0		T19	0	13	
14	Other local option taxes		26,766					26,766		T09	26,766	14	
15	TOTAL OTHER CITY TAXES	0	26,766	0	0	0	0	26,766	0		26,766	15	
16	Section B - LICENSES AND PERMITS	973						973		T29	973	16	
17	Section C - USE OF MONEY AND PROPERTY											17	
18	Interest	304						304		U20	304	18	
19	Rents and royalties	3,132						3,132		U40	3,132	19	
20	Other miscellaneous use of money and property	22,281						22,281		U20	22,281	20	
21								0			0	21	
22	TOTAL USE OF MONEY AND PROPERTY	25,717	0	0	0	0	0	25,717	0		25,717	22	
23												23	
24	Section D - INTERGOVERNMENTAL											24	
25												25	
26	Federal grants and reimbursements											26	
27	Federal grants							0		B89	0	27	
28	Community development block grants							0		B50	0	28	
29	Housing and urban development							0		B50	0	29	
30	Public assistance grants							0		B79	0	30	
31	Payment in lieu of taxes							0		B30	0	31	
32								0			0	32	
33	Total Federal grants and reimbursements	0	0	0	0	0	0	0	0		0	33	
34												34	
35												35	
36												36	
37												37	
38												38	
39												39	
40												40	

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Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
41	Section D - INTERGOVERNMENTAL - Continued											41
42												42
43	State shared revenues											43
44	Road use taxes		31,916					31,916		C46	31,916	44
45												45
46												46
47												47
48	Other state grants and reimbursements											48
49	State grants	1,038						1,038		C89	1,038	49
50	Iowa Department of Transportation							0		C89	0	50
51	Iowa Department of Natural Resources							0		C89	0	51
52	Iowa Department of Economic Development		33,538			195,392		228,930		C89	228,930	52
53	CEBA grants							0		C89	0	53
54								0		C89	0	54
55								0			0	55
56								0			0	56
57								0			0	57
58								0			0	58
59								0			0	59
60	Total state	1,038	65,454	0	0	195,392	0	261,884	0		261,884	60
61												61
62	Local grants and reimbursements											62
63	County contributions	44,224						44,224			44,224	63
64	Library service							0		D89	0	64
65	Township contributions	8,940						8,940		D89	8,940	65
66	Fire/EMT service	8,341			26,210			34,551		D89	34,551	66
67								0		D89	0	67
68								0			0	68
69								0			0	69
70	Total local grants and reimbursements	61,505	0	0	26,210	0	0	87,715	0		87,715	70
71	TOTAL INTERGOVERNMENTAL (Sum of lines 33, 60, and 70)	62,543	65,454	0	26,210	195,392	0	349,599	0		349,599	71
72	Section E - CHARGES FOR FEES AND SERVICE											72
73	Water							0	124,740	A91	124,740	73
74	Sewer							0	56,332	A8Ø	56,332	74
75	Electric							0		A92	0	75
76	Gas							0		A93	0	76
77	Parking							0		A6Ø	0	77
78	Airport							0		AØ1	0	78
79	Landfill/garbage							0	39,227	A81	39,227	79
80	Hospital							0		A36	0	80

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
81	Section E - CHARGES FOR FEES AND SERVICE - Continued											81
82	Transit							0		A94	0	82
83	Cable TV							0		T15	0	83
84	Internet							0		A03	0	84
85	Telephone							0		A03	0	85
86	Housing authority							0		A50	0	86
87	Storm water							0		A80	0	87
88	Other:											88
89	Nursing home							0		A89	0	89
90	Police service fees							0		A89	0	90
91	Prisoner care							0		A89	0	91
92	Fire service charges	1,100						1,100		A89	1,100	92
93	Ambulance charges	2,065						2,065		A89	2,065	93
94	Sidewalk street repair charges							0		A44	0	94
95	Housing and urban renewal charges							0		A50	0	95
96	River port and terminal fees							0		A87	0	96
97	Public scales							0		A89	0	97
98	Cemetery charges							0		A03	0	98
99	Library charges	222						222		A89	222	99
100	Park, recreation, and cultural charges							0		A61	0	100
101	Animal control charges							0		A89	0	101
102	Other charges - <i>Specify</i>							0			0	102
103								0			0	103
104	TOTAL CHARGES FOR SERVICE	3,387	0	0	0	0	0	3,387	220,299		223,686	104
105												105
106	Section F - SPECIAL ASSESSMENTS							0		U01	0	106
107	Section G - MISCELLANEOUS											107
108	Contributions	20,886						20,886		U99	20,886	108
109	Deposits and sales/fuel tax refunds							0		U99	0	109
110	Sale of property and merchandise	19,475						19,475		U11	19,475	110
111	Fines	215						215		U30	215	111
112	Internal service charges							0		NR	0	112
113	Other miscellaneous - <i>Specify</i>	18,816				9,571		28,387			28,387	113
114	Refunds and reimbursements							0			0	114
115								0			0	115
116								0			0	116
117								0			0	117
118								0			0	118
119								0			0	119
120	TOTAL MISCELLANEOUS	59,392	0	0	0	9,571	0	68,963	0		68,963	120

Part I	REVENUE AND OTHER FINANCING SOURCES FOR YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
121	TOTAL ALL REVENUES (Sum of lines 6, 7, 15,16,22 71, 104, 106, and 120)	229,733	104,233	0	61,392	204,963	0	600,321	220,299		820,620	121
122												122
123	Section H - OTHER FINANCING SOURCES											123
124	Proceeds of capital asset sales							0		NR	0	124
125	Proceeds of long-term debt <i>(Excluding TIF internal borrowing)</i>					2,299,526		2,299,526		NR	2,299,526	125
126	Proceeds of anticipatory warrants or other short-term debt							0		A89	0	126
127	<i>Regular transfers in and interfund loans</i>	225						225			225	127
128	<i>Internal TIF loans and transfers in</i>							0			0	128
129								0			0	129
130								0			0	130
131	TOTAL OTHER FINANCING SOURCES	225	0	0	0	2,299,526	0	2,299,751	0		2,299,751	131
132	TOTAL REVENUES except for beginning balances (Sum of lines 121 and 131)	229,958	104,233	0	61,392	2,504,489	0	2,900,072	220,299		3,120,371	132
133												133
134	Beginning fund balance July 1, 2012	34,926	26,338		28,590	-128,759		-38,905	209,391		170,486	134
135												135
136	TOTAL REVENUES AND OTHER FINANCING SOURCES <i>(Sum of lines 132 and 134)</i>	264,884	130,571	0	89,982	2,375,730	0	2,861,167	429,690		3,290,857	136
137												137
138												138
139												139
140												140
141												141
142												142
143												143
144												144
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157												157
158												158
159												159

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
1	Section A — PUBLIC SAFETY											1
2	Police department/Crime prevention — Current operation	2,000						2,000		E62	2,000	2
3	Purchase of land and equipment							0		G62	0	3
4	Construction							0		F62	0	4
5	Jail — Current operation							0		E04	0	5
6	Purchase of land and equipment							0		G04	0	6
7	Construction							0		F04	0	7
8	Emergency management — Current operation	146						146		E89	146	8
9	Purchase of land and equipment							0		G89	0	9
10	Flood control — Current operation							0		E59	0	10
11	Purchase of land and equipment							0		G59	0	11
12	Construction							0		F59	0	12
13	Fire department — Current operation	38,123						38,123		E24	38,123	13
14	Purchase of land and equipment							0		G24	0	14
15	Construction							0		F24	0	15
16	Ambulance — Current operation	26,069						26,069		E32	26,069	16
17	Purchase of land and equipment							0		G32	0	17
18	Building inspections — Current operation							0		E66	0	18
19	Purchase of land and equipment							0		G66	0	19
20	Construction							0		F66	0	20
21	Miscellaneous protective services — Current operation	6,624						6,624		E66	6,624	21
22	Purchase of land and equipment							0		G66	0	22
23	Construction							0		F66	0	23
24	Animal control — Current operation							0		E32	0	24
25	Purchase of land and equipment							0		G32	0	25
26	Construction							0		F32	0	26
27	Other public safety — Current operation							0		E89	0	27
28	Purchase of land and equipment							0		G89	0	28
29								0			0	29
30								0			0	30
31								0			0	31
32								0			0	32
33								0			0	33
34								0			0	34
35								0			0	35
36								0			0	36
37								0			0	37
38								0			0	38
39								0			0	39
40	TOTAL PUBLIC SAFETY	72,962	0	0	0	0	0	72,962			72,962	40

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
41	Section B — PUBLIC WORKS											41
42	Roads, bridges, sidewalks — Current operation	11,291	23,676					34,967		E44	34,967	42
43	Purchase of land and equipment							0		G44	0	43
44	Construction							0		F44	0	44
45	Parking meter and off-street — Current operation							0		E60	0	45
46	Purchase of land and equipment							0		G60	0	46
47	Construction							0		F60	0	47
48	Street lighting — Current operation	7,388						7,388		E44	7,388	48
49	Traffic control safety — Current operation							0		E44	0	49
50	Purchase of land and equipment							0		G44	0	50
51	Construction							0		F44	0	51
52	Snow removal — Current operation							0		E44	0	52
53	Purchase of land and equipment							0		G44	0	53
54	Highway engineering — Current operation							0		E44	0	54
55	Purchase of land and equipment							0		G44	0	55
56	Construction							0		F44	0	56
57	Street cleaning — Current operation							0		E81	0	57
58	Purchase of land and equipment							0		G81	0	58
59	Airport (if not an enterprise) — Current operation							0		E01	0	59
60	Purchase of land and equipment							0		G01	0	60
61	Construction							0		F01	0	61
62	Garbage (if not an enterprise) — Current operation							0		E81	0	62
63	Purchase of land and equipment							0		G81	0	63
64	Construction							0		F81	0	64
65	Other public works — Current operation							0		E89	0	65
66	Purchase of land and equipment							0		G89	0	66
67	Construction							0		F89	0	67
68											0	68
69											0	69
70											0	70
71											0	71
72											0	72
73											0	73
74											0	74
75											0	75
76											0	76
77											0	77
78											0	78
79											0	79
80	TOTAL PUBLIC WORKS	18,679	23,676	0	0	0	0	42,355			42,355	80

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
81	Section C — HEALTH AND SOCIAL SERVICES											81
82	Welfare assistance — Current operation							0		E79	0	82
83	Purchase of land and equipment							0		G79	0	83
84	City hospital — Current operation							0		E36	0	84
85	Purchase of land and equipment							0		G36	0	85
86	Construction							0		F36	0	86
87	Payments to private hospitals — Current operation							0		E36	0	87
88	Health regulation and inspections — Current operation							0		E32	0	88
89	Purchase of land and equipment							0		G32	0	89
90	Construction							0		F32	0	90
91	Water, air, and mosquito control — Current operation	2,150						2,150		E32	2,150	91
92	Purchase of land and equipment							0		G32	0	92
93	Construction							0		F32	0	93
94	Community mental health — Current operation							0		E32	0	94
95	Purchase of land and equipment							0		G32	0	95
96	Construction							0		F32	0	96
97	Other health and social services — Current operation							0		E79	0	97
98	Purchase of land and equipment							0		G79	0	98
99	Construction							0		F79	0	99
100								0			0	100
101								0			0	101
102								0			0	102
103	TOTAL HEALTH AND SOCIAL SERVICES	2,150	0	0	0	0	0	2,150			2,150	103
104												104
105												105
106												106
107												107
108												108
109												109
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120												120

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
121	Section D — CULTURE AND RECREATION											121
122	Library services — Current operation	45,133	4,045					49,178		E52	49,178	122
123	Purchase of land and equipment							0		G52	0	123
124	Construction							0		F52	0	124
125	Museum, band, theater — Current operation							0		E61	0	125
126	Purchase of land and equipment							0		G61	0	126
127	Parks — Current operation	7,972	115					8,087		E61	8,087	127
128	Purchase of land and equipment							0		G61	0	128
129	Construction							0		F61	0	129
130	Recreation — Current operation							0		E61	0	130
131	Purchase of land and equipment							0		G61	0	131
132	Construction							0		F61	0	132
133	Cemetery — Current operation							0		E03	0	133
134	Purchase of land and equipment							0		G03	0	134
135	Community center, zoo, marina, and auditorium	4,448						4,448		E61	4,448	135
136	Other culture and recreation	7,645						7,645		E61	7,645	136
137	Purchase of land and equipment							0		G61	0	137
138	Construction							0		F61	0	138
139	TOTAL CULTURE AND RECREATION	65,198	4,160	0	0	0	0	69,358			69,358	139
140	Section E — COMMUNITY AND ECONOMIC DEVELOPMENT											140
141	Community beautification — Current operation	22,200						22,200		E89	22,200	141
142	Purchase of land and equipment							0		G89	0	142
143	Economic development — Current operation							0		E89	0	143
144	Purchase of land and equipment							0		G89	0	144
145	Housing and urban renewal — Current operation		28,917					28,917		E50	28,917	145
146	Purchase of land and equipment							0		G50	0	146
147	Construction							0		F50	0	147
148	Planning and zoning — Current operation							0		E29	0	148
149	Purchase of land and equipment							0		G29	0	149
150	Other community and economic development — Current operation							0		E89	0	150
151	Purchase of land and equipment							0		G89	0	151
152	Construction							0		F89	0	152
153	TIF Rebates							0		E89	0	153
154	TOTAL COMMUNITY AND ECONOMIC DEVELOPMENT	22,200	28,917	0	0	0	0	51,117			51,117	154
155	TIF Rebates are expended out of the TIF Special Revenue Fund within the Community and Economic Development program's activity "Other"											155
156												156
157												157
158												158

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (g)) (i)	Line No.
159	Section F — GENERAL GOVERNMENT											159
160	Mayor, council and city manager — Current operation	2,088	135					2,223		E29	2,223	160
161	Purchase of land and equipment							0		G29	0	161
162	Clerk, Treasurer, financial administration — Current operation	15,930	2,565					18,495		E23	18,495	162
163	Purchase of land and equipment							0		G23	0	163
164	Elections — Current operation							0		E89	0	164
165	Purchase of land and equipment							0		G89	0	165
166	Legal services and city attorney — Current operation	2,666						2,666		E25	2,666	166
167	Purchase of land and equipment							0		G25	0	167
168	City hall and general buildings — Current operation	13,863						13,863		E31	13,863	168
169	Purchase of land and equipment							0		G31	0	169
170	Construction							0		F31	0	170
171	Tort liability — Current operation	21,882						21,882		E89	21,882	171
172	Other general government — Current operation							0		E89	0	172
173	Purchase of land and equipment							0		G89	0	173
174								0			0	174
175								0			0	175
176	TOTAL GENERAL GOVERNMENT	56,429	2,700	0	0	0	0	59,129			59,129	176
177	Section G — DEBT SERVICE				59,870			59,870			59,870	177
178								0			0	178
179								0			0	179
180								0			0	180
181								0			0	181
182	TOTAL DEBT SERVICE	0	0	0	59,870	0	0	59,870			59,870	182
183	Section H — REGULAR CAPITAL PROJECTS — Specify										0	183
184	wastewater project					2,387,905		2,387,905			2,387,905	184
185								0			0	185
186								0			0	186
187	Subtotal Regular Capital Projects	0	0	0	0	2,387,905	0	2,387,905			2,387,905	187
188	— TIF CAPITAL PROJECTS — Specify										0	188
189								0			0	189
190								0			0	190
191								0			0	191
192	Subtotal TIF Capital Projects	0	0	0	0	0	0	0			0	192
193	TOTAL CAPITAL PROJECTS	0	0	0	0	2,387,905	0	2,387,905			2,387,905	193
194	TOTAL GOVERNMENTAL ACTIVITIES EXPENDITURES	237,618	59,453	0	59,870	2,387,905	0	2,744,846			2,744,846	194
195	(Sum of lines 40, 80, 103, 139, 154, 176, 182, 193)											195
196												196

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued			CITY OF LOHRVILLE			<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF Special revenue (c)	Debt service (d)	Capital projects (e)	Permanent Fund (f)	Total current governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of col. (h)) (i)	Line No.
197	Section I — BUSINESS TYPE ACTIVITIES											197
198	Water — Current operation								142,091	E91	142,091	198
199	Purchase of land and equipment									G91	0	199
200	Construction									F91	0	200
201	Sewer and sewage disposal — Current operation								109,546	E80	109,546	201
202	Purchase of land and equipment									G80	0	202
203	Construction									F80	0	203
204	Electric — Current operation									E92	0	204
205	Purchase of land and equipment									G92	0	205
206	Construction									F92	0	206
207	Gas Utility — Current operation									E93	0	207
208	Purchase of land and equipment									G93	0	208
209	Construction									F93	0	209
210	Parking — Current operation									E60	0	210
211	Purchase of land and equipment									G60	0	211
212	Construction									F60	0	212
213	Airport — Current operation									E01	0	213
214	Purchase of land and equipment									G01	0	214
215	Construction									F01	0	215
216	Landfill/Garbage — Current operation								34,175	E81	34,175	216
217	Purchase of land and equipment									G81	0	217
218	Construction									F81	0	218
219	Hospital — Current operation									E36	0	219
220	Purchase of land and equipment									G36	0	220
221	Construction									F36	0	221
222	Transit — Current operation									E94	0	222
223	Purchase of land and equipment									G94	0	223
224	Construction									F94	0	224
225	Cable TV, telephone, Internet — Current operation									E03	0	225
226	Purchase of land and equipment									G03	0	226
227	Housing authority — Current operation									E50	0	227
228	Purchase of land and equipment									G50	0	228
229	Construction									F50	0	229
230	Storm water — Current operation									E80	0	230
231	Purchase of land and equipment									G80	0	231
232	Construction									F80	0	232
233												233
234												234
235												235
236												236

Part II	EXPENDITURES AND OTHER FINANCING USES FOR FISCAL YEAR ENDED JUNE 30, 2013 -- Continued	CITY OF LOHRVILLE					<input type="checkbox"/> GAAP <input checked="" type="checkbox"/> NON-GAAP = CASH BASIS					
Line No.	Item description	General (a)	Special revenue (b)	TIF special revenue (c)	Debt service (d)	Capital projects (e)	Permanent (f)	Total governmental (Sum of cols. (a) through (f)) (g)	Proprietary (h)	Code	GRAND TOTAL (Sum of cols. (g) and (h)) (i)	Line No.
237	Section I — BUSINESS TYPE ACTIVITIES — Cont.											237
238	Other business type — Current operation									E89	0	238
239	Purchase of land and equipment									G89	0	239
240	Construction									F89	0	240
241												241
242	Enterprise Debt Service										0	242
243	Enterprise Capital Projects										0	243
244	Enterprise TIF Capital Projects										0	244
245	Internal service funds — Specify											245
246											0	246
247											0	247
248											0	248
249											0	249
250											0	250
251	TOTAL BUSINESS TYPE ACTIVITIES								285,812		285,812	251
252												252
253	TOTAL EXPENDITURES (Sum of lines 194 and 251)	237,618	59,453	0	59,870	2,387,905	0	2,744,846	285,812		3,030,658	253
254	Section J — OTHER FINANCING USES INCLUDING TRANSFERS OUT									NE		254
255	Regular transfers out	225						225			225	255
256	Internal TIF loans/repayments and transfers out							0			0	256
257								0			0	257
258	TOTAL OTHER FINANCING USES	225	0	0	0	0	0	225	0		225	258
259	TOTAL EXPENDITURES AND OTHER FINANCING USES (Sum of lines 253 and 258)	237,843	59,453	0	59,870	2,387,905	0	2,745,071	285,812		3,030,883	259
260												260
261	Ending fund balance June 30, 2013:											261
262	Governmental:											262
263	Nonspendable							0			0	263
264	Restricted		71,119		30,112			101,231			101,231	264
265	Committed							0			0	265
266	Assigned	20,913						20,913			20,913	266
267	Unassigned	-6,126				-12,175		-18,301			-18,301	267
268	Total Governmental	14,787	71,119	0	30,112	-12,175	0	103,843			103,843	268
269	Proprietary								143,878		143,878	269
270	Total ending fund balance June 30, 2013	27,041	71,118	0	30,112	-12,175	0	116,096	143,878		259,974	270
271	TOTAL REQUIREMENTS (Sum of lines 259 and 270)	264,884	130,571	0	89,982	2,375,730	0	2,861,167	429,690		3,290,857	271
272												272

Part III	INTERGOVERNMENTAL EXPENDITURES		CITY OF LOHRVILLE					
	Please report below expenditures made to the State or to other local governments on a reimbursement or cost sharing basis. Include these expenditures in part II. <i>Enter amount, omit cents.</i>							
Purpose		Amount paid to other local governments		Purpose		Amount paid to State		
Correction.....		M05 \$		Highways.....		L44 \$		
Health.....		M32		All other.....		L89 \$		
Highways.....		M44						
Transit subsidies.....		M94						
Libraries.....		M52						
Police protection.....		M62 2,000						
Sewerage.....		M80						
Sanitation.....		M81						
All other.....		M89 \$ \$						
Part IV	SALARIES AND WAGES							
	Report here the total salaries and wages paid to all employees of your government before deductions of social security, retirement, etc. Include also salaries and wages paid to employees of any utility owned and operated by your government, as well as salaries and wages of municipal employees charged to construction projects.							
				Amount - Omit cents				
Total salaries and wages paid.....				Z00 \$		109,631		
Part V	DEBT OUTSTANDING, ISSUED, AND RETIRED							
A. Long-term debt	Debt outstanding JULY 1, 2012 (a)	Debt during the fiscal year		Debt Outstanding JUNE 30, 2013				Interest paid this year (h)
Purpose		Issued (b)	Retired (c)	General obligation (d)	TIF revenue (e)	Revenue (f)	Other (g)	
1. Water utility	19U \$ 268,000	29U \$	39U \$ 37,000	49U \$ 45,000	49U \$	49U \$ 186,000	49U \$	191 \$ 6,948
2. Sewer utility	19U 3,724,000	29U	39U	49U	49U	49U 2,477,096	49U	189 36,544
3. Electric utility	19U	29U	39U	49U	49U	49U		192
4. Gas utility	19U	29U	39U	49U	49U	49U		193
5. Transit-bus	19U	29U	39U	49U	49U	49U		194
6. Industrial Revenue	19T	24T	34T		44T	44T		189
7. Mortgage revenue	19T	24T	34T		44T	44T		189
8. TIF revenue	19U	29U	39U	49U	49U	49U	49U	189
9. EMS	19U 150,000	29U	39U 30,000	49U 120,000	49U	49U	49U	189 3,045
10.	19U	29U	39U	49U	49U	49U	49U	189
11.	19U	29U	39U	49U	49U	49U	49U	189
12.	19U	29U	39U	49U	49U	49U	49U	189
13.	19U	29U	39U	49U	49U	49U	49U	189
14.	19U	29U	39U	49U	49U	49U	49U	189
Total long-term debt	4,142,000	0	67,000	165,000	0	2,663,096	0	46,537
B. Short-term debt					Amount - Omit cents			
Outstanding as of JULY 1, 2012				61V \$				
Outstanding as of JUNE 30, 2013				64V \$				
Part VI	DEBT LIMITATION FOR GENERAL OBLIGATION BONDS				Amount - Omit cents			
	Click to visit DOM Valuation WEBSITE. 100% VAL BY INDIVIDUAL LEVY AUTHORITY Actual valuation -- January 1, 2011				\$	9,091,006	x .05 = \$	454,550
Part VII	CASH AND INVESTMENT ASSETS AS OF JUNE 30, 2013							
	Type of asset	Amount - Omit cents						
		Bond and interest funds (a)	Bond construction funds (b)	Pension/retirement funds (c)	all other funds (d)	Total (e)		
Cash and investments - Include cash on hand, CD's, time, checking and savings deposits, Federal securities, Federal agency securities, State and local government securities, and all other securities. Exclude value of real property.		W01	W31	W61				
		\$	\$		259,974	259,974		
REMARKS							V98	